

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF SOUTH CAROLINA
GREENVILLE DIVISION

UNITED STATES OF AMERICA,)	
)	Case No. 6:17-cv-02278-DCC
Plaintiff,)	
)	CONSENT JUDGMENT
v.)	
)	
JUSTIN ERIC BENTLEY,)	
BRUCE CRAIG HOLT,)	
JENNIFER HOLT,)	
MARTY HOLT,)	
MICHAEL D. SMITH, JR.,)	
AS PERSONAL REPRESENTATIVE OF)	
THE ESTATE OF DONNA FAY SMITH, and)	
JOANN WHITFIELD,)	
)	
Defendants.)	
_____)	

This matter comes before the Court on the Joint Motion of Plaintiff, the United States of America, and Defendants Justin Eric Bentley, Bruce Craig Holt, Jennifer Holt, Marty Holt, and Jo Ann Whitfield (“Holt Defendants”) for Entry of Consent Judgment. The Holt Defendants consent to entry of this judgment pursuant to Rules 54 and 58 of the Federal Rules of Civil Procedure. The Court finds, pursuant to Federal Rule of Civil Procedure 54(b), that there is no just reason to delay entry of final judgment as to the Holt Defendants. Therefore, after due consideration of the motion and all the facts and circumstances, and for good cause being shown, it is ORDERED, ADJUDGED, and DECREED as follows:

1. The Joint Motion for Entry of Consent Judgment is GRANTED.
2. Judgment is granted in favor of the United States and against Defendants Justin Eric Bentley, Bruce Craig Holt, Jennifer Holt, Marty Holt, and Jo Ann Whitfield for their liability pursuant to 26 U.S.C. § 6324(b) as donees for the unpaid 2008 federal gift tax of Nellie Holt in the amount of

\$350,000 each as of March 14, 2019.

IT IS SO ORDERED

s/Donald C. Coggins, Jr.

DONALD C. COGGINS, JR.
UNITED STATES DISTRICT JUDGE

March 15, 2019
Spartanburg, South Carolina

The foregoing Consent Judgment in the case of *United States v. Justin Eric Bentley, et al*, No. 6:17-cv-2278-DCC, is consented to by:

For Plaintiff

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–and–

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March 14, 2019